



## **Louisiana Cultural Districts Guidelines**

**Office of the Lt. Governor  
Department of Culture, Recreation and Tourism  
Office of Cultural Development**

**[www.crt.state.la.us/culturaldistricts](http://www.crt.state.la.us/culturaldistricts)**

**LOUISIANA**  
OFFICE OF THE LT. GOVERNOR  
Department of Culture, Recreation & Tourism

# Louisiana Cultural Districts

## Program Overview and Guidelines

The purpose of this document is to provide an understanding and overview of the Cultural Districts program in Louisiana. It defines Louisiana Cultural Districts, describes and details the program including who may apply, eligibility requirements, application procedures, tax incentives, certification criteria, and reporting obligations.

If you are considering submitting an application as a Cultural District, please read the entire document carefully to gain a better understanding of the program, determine eligibility, and decide if being certified as a Cultural District will provide the desired benefits to the residents and businesses in the proposed district and surrounding community. You should also review the companion Cultural Districts Application form that details specific requirements.

For additional information please check the website [www.crt.state.la.us/culturaldistricts](http://www.crt.state.la.us/culturaldistricts) or contact Gaye Hamilton, 225-342-8161, [ghamilton@crt.state.la.us](mailto:ghamilton@crt.state.la.us).

### Background

Similar to Arts and Entertainment Districts that are cropping up all over the United States, the goal of Cultural Districts is to revitalize a community by building on and creating new cultural opportunities, through unique tax incentives. Cultural Districts are distinguished by community branding, a good variety of mixed-use buildings, and a high concentration of arts and cultural facilities that can serve as the anchor attraction for the area. Yet, each one is a unique reflection of local heritage, history, and cultural development. Many are found in downtown areas, but they can be in suburban, rural, and neighborhood locations as well. Arts & Entertainment districts, Downtown Developments Districts, and Main Street communities are prime examples of identified areas that might apply for certification as Cultural Districts, if they conform to the cultural districts criteria set forth by law.

In 2007, the Department of Culture, Recreation and Tourism commissioned Mt. Auburn Associates to evaluate how tax incentives are being utilized to promote the development of the cultural economy in other places throughout the country and internationally. "[Utilizing Tax Incentives to Cultivate Cultural Industries and Spur Arts-Related Development](#)" organized several recommended tax incentives for Louisiana to pursue into the three major categories:

- place-based incentives
- artist-based incentives
- industry-based incentives

The Cultural Districts program is considered a "place-based" cultural economy initiative. HB 359 was passed during the 2007 Regular Session of the Louisiana legislature and became Act 298 (R.S. 47:305.57) authorizing the creation of Cultural Districts.



## Description

A "Cultural District" as defined by law is a district designated by a Local Governing Authority for the purpose of revitalizing a community by creating a hub of cultural activity, by offering communities opportunities to create or rebuild cultural destinations.

By Louisiana law a Cultural District shall:

- Be geographically contiguous
- Be distinguished by cultural resources that play a vital role in the life and cultural development of a community
- Focus on a cultural anchor such as a major art institution, art and entertainment businesses, an area with arts and cultural activities or cultural or artisan production
- Be engaged in the promotion, preservation, and educational aspects of the arts and culture of the locale
- Contribute to the public through interpretive and educational uses

Size restrictions are not specified in the Cultural Districts law or rules. However, size is an important consideration in designating boundaries for a Cultural District. Generally:

- A Cultural District should be large enough to contain a variety of structures, residents, businesses, organizations, and experiences to support and stimulate cultural economic activity. It should be large enough that there are, or will be, property owners to take advantage of state historic tax credits and/or vendors to take advantage of original art sales tax exemptions.
- A Cultural District should be small enough to develop a sense of identity and community among the residents, businesses, and organizations to attract and stimulate a recognizable hub of cultural activity. It should be small enough to be reasonably accessible for pedestrian traffic. It should be small enough that sales tax exemptions do not become a burdensome loss of revenue to the state and local government.

## Benefits

Once a Cultural District is certified, renovations to historic structures within the district may be eligible for state residential and commercial historic tax credits and the sales of original, one-of-a-kind works of art are exempt from local and state sales tax. Similar programs in other states have resulted in increased occupancy, property renovations, a sense of community identity, increased social activity and jobs.

## Who May Apply

Any municipal or parish government in the state may designate a specific geographic area and apply for that area to become a Cultural District. A Local Governing Authority (LGA) may delegate its authority, but not its responsibility, to complete the application and comply with all administrative and reporting requirements.

### **Certifying Authority**

The Office of Cultural Development (OCD) in the Department of Culture, Recreation and Tourism determines if an application conforms to the requirements and meets the criteria established by law, set forth in the rules, and described in these guidelines.

### **Technical Assistance**

The Office of Cultural Development will provide information to assist residents and businesses in a Cultural District about their benefits and responsibilities.

For specific information, copies of forms, and questions please check the Cultural Districts website [www.crt.state.la.us/culturaldistricts](http://www.crt.state.la.us/culturaldistricts) or contact Gaye Hamilton, 225-342-8161, [ghamilton@crt.state.la.us](mailto:ghamilton@crt.state.la.us).

## **Application Procedures**

The Office of Cultural Development (OCD) will accept applications for Cultural Districts twice a year, on or before July 1 and on or before December 1. The OCD will review applications for completeness, evaluate each submission to determine if the criteria for certification are met, and issue a notice of certification to the applying agent within 90 days, by October 1 and March 1, respectively. Timelines may be adjusted at the discretion of the OCD depending on the volume of applications.

### **Authority to Submit an Application**

The local government in which the proposed cultural district is located must endorse the application by ordinance or resolution. The authority should specify the boundaries of the proposed district, acknowledge local sales tax exemption for original art sold within the boundaries, and accept responsibility to provide required reports and conduct communications. A sample ordinance is included as Attachment A to this document.

### **Steps to Become a Cultural District**

- Step 1** The LGA adopts a resolution or ordinance supporting the application to designate a specified area as a Cultural District.
- Step 2** The LGA (or its designated representative) prepares and submits an application to the OCD to certify that designated area as a Cultural District.
- Step 3** The OCD certifies the Cultural District or returns the application requesting more information, or declines to certify.
- Step 4** Individuals may apply for tax credits for renovations of historic buildings through the Louisiana Division of Historic Preservation.
- Step 5** State and local sales tax will not be charged on the sale of eligible on-of-a-kind works of art from established locations within the certified Cultural District.
- Step 6** The Applicant shall submit a business inventory within sixty (60) days of the date of certification as a Cultural District and annual inventory updates on December 1 of each year, after a full year of certification.
- Step 7** The Applicant shall submit an annual report by January 31 of each year after a full year of certification, on the impact of the Cultural District reflecting the activity of the prior calendar year.



## Definitions and Clarifications

**Cultural District** - an area designated by a Local Governing Authority and certified by the Department of Culture, Recreation and Tourism in accordance with the statutory and regulatory procedures, standards, and criteria pertaining to such districts.

**Department** - the Department of Culture, Recreation and Tourism (DCRT). The Office of Cultural Development (OCD) administers the Cultural Districts program.

**Assistant Secretary** - the assistant secretary of the Office of Cultural Development, Department of Culture, Recreation and Tourism.

**Local Governing Authority (LGA)**- the governing authority of the parish in which the Cultural District is located unless the district is located within a municipality, in which case "Local Governing Authority" shall mean the governing authority of the municipality. If the district is located partly in a municipality, "Local Governing Authority" shall mean the governing authority of the parish and the governing authority of the municipality.

**Applicant** - The Local Governing Authority, also referred to as Applicant, may designate an employee, an association, a contractor, or some other entity or individual to act on its behalf to complete requirements related to the Cultural Districts application, implementation, and reporting requirements. The designee should be documented by ordinance, resolution or letter signed by the chief officer authorized to sign on behalf of the Local Governing Authority in which the Cultural District is located. Note however, that while the duties of the Local Governing Authority may be delegated, the responsibility for these functions remains with the Local Governing Authority.

**Liaison** – A locally designated contact person responsible to communicate with the OCD about Cultural District program, manage the program incentives in the district, communicate with residents and businesses, and facilitate reporting requirements on behalf of the LGA.

**Established Location** – any location, either permanent or temporary, within the boundary of a certified Cultural District.

**Vendor** - artists, dealers, or anyone selling original, one-of-a-kind works of art within the boundaries of a certified Cultural District. Vendors should be registered with state and local revenue authorities, licensed to sell products, and routinely pay state and local sales tax on retail transactions.

**Tax Exempt Original Art** - Original, one-of-a-kind, visual art, conceived and made by hand of the artist or under his direction, and not intended for mass production, except for specified handmade media of multiples of up to 100 limited editions.

## Criteria Used to Certify a Cultural District

The OCD, through the assistant secretary, shall evaluate the proposed Cultural District to determine whether it currently meets the following mandatory criteria, or has the potential to do so in the future.

### **Mandatory Criteria**

1. The district shall be geographically contiguous
2. The district shall be distinguished by cultural resources that play a vital role in the life, economic and cultural development of a community
3. The district shall focus on a cultural compound, such as a major art institution, art and entertainment businesses, an area with arts and cultural activities or cultural or artisan production
4. The district shall be engaged in the promotion, preservation, interpretive and educational aspects of the arts and culture of the locale

If the proposed Cultural District meets the mandatory criteria, the OCD shall then evaluate the potential of the proposed Cultural District to accomplish the following purposes:

### **Evaluation Criteria**

#### **ARTISTIC/CULTURAL PRODUCT DEVELOPMENT**

- Promote the arts and support artists
- Encourage creativity and cultural activity
- Attract artists and cultural industry workers
- Potential for artists, housing, studio, and performance

#### **COMMUNITY DEVELOPMENT**

- Engage residents
- Provide a sense of community
- Serve as a gathering place
- Strengthening community partnerships
- Develop a positive image

#### **ECONOMIC DEVELOPMENT**

- Capitalize on cultural, economic and social assets
- Revitalize a neighborhood or area
- Enhance property values
- Stimulate the economy
- Draw tourists

## **Submission Instructions**

Provide only the documents, maps and photographs required or requested in the application. Please do not include extraneous material not specifically required or requested in the application. Provide all requested information in the space provided on the application form. Maps and photographs may be attached, grouped by section and clearly labeled with section numbers. Use the Checklist below as an index to be sure all required information is included.

#### **Mail original application (*signed*) with supporting documents, and 4 copies to:**

Cultural Districts  
Attention: Gaye Hamilton  
Office of Cultural Development  
PO Box 44247  
Baton Rouge, LA 70804

#### **Or hand-deliver to:**

Cultural Districts  
Attention: Gaye Hamilton  
Office of Cultural Development  
1051 N. 3<sup>rd</sup> Street, Room 318  
Baton Rouge, LA 70802

## **Cultural District Application Checklist**

- I. CONTACT INFORMATION
  - ☐ A. Local Governing Authority Contacts
  - ☐ B. Designated Cultural District Liaison Contact
- II. PHYSICAL DESCRIPTION
  - ☐ A. Boundary
  - ☐ B. District Information
  - ☐ C. Feature Data
  - ☐ D. Maps
  - ☐ E. 5 to 10 Photographs
  - ☐ F. Cultural Assets Inventory
- III. PROGRAM OBJECTIVES
  - ☐ A. Artistic/Cultural Product
  - ☐ B. Community Development
  - ☐ C. Economic Development
- IV. OUTREACH
  - ☐ A. Communication
  - ☐ B. Promotion
- V. GOVERNMENT AND COMMUNITY SUPPORT
  - ☐ A. Resolution(s) or ordinance(s) from Local Governing Authority
  - ☐ B. Evidence of community support
- VI. CERTIFICATION AND SIGNATURE

### **How to Provide Information for an Incomplete Application**

If the OCD determines the application is incomplete or that it requires additional information, the OCD will notify the Applicant through its designated contact, specifying the deficiencies and/or information required to complete the application.

1. If the Applicant is notified of a deficiency in the application or additional information is requested, the Applicant shall remedy the deficiency or provide the requested information within 15 business days after issuance of the notice of deficiency.
2. If the Applicant does not remedy the deficiency or provide the requested information within 15 business days of issuance of the notice of deficiency, the application will be deemed incomplete and will not be reviewed further.
3. An incomplete application and failure to remedy does not preclude future application. The Applicant can apply by the next or future application deadlines for reconsideration with no penalty or prejudice.

### **Notice of Certification and Opportunity to Appeal Decision**

The OCD will notify the Applicant in writing whether the proposed Cultural District has been certified as proposed, has been certified with amendments, or has been returned without action.

If an application is returned without action, the OCD will provide specific reasons whereby the criteria for certification were not met and work with the Applicant to identify those areas in the application that prevented the proposed cultural district from being approved as submitted.

An application that is returned without action is still viable, pending adjustments to the application that may allow the proposed district to receive certification in the



following or subsequent application periods. Adjustments would reflect changes that would allow the district to meet the criteria for certification.

If the application is not certified the Applicant may submit an appeal to the Secretary of the Department, within thirty (30) days of the issuance of the decision of the Department. An appeal shall include the following:

1. Identification of the decision to which the appeal pertains;
2. A statement of the decision sought;
4. A statement of the facts and reasons upon which such relief is requested; and
5. The name and address to which the Department will send all communications regarding the appeal.

Mail appeal to:

Cultural Districts  
Appeal for <insert name of proposed Cultural District>  
PO Box 44247  
Baton Rouge, LA 70804

Within thirty (30) days of issuance of a request for administrative review the Department, will reconsider the application based on additional facts and information provided and will issue a decision by mail.

## Effective Dates

The effective date of certification shall be the date specified in the final written notice of approval of the Cultural District.

Eligible expenses for state historic tax credits may be retroactive to the date of the adoption of the Local Governing Authority ordinance for Commercial applications, and January 1, 2006 for Owner-Occupied Residential applications.

Effective on the first day of the month after the date of certification within the boundaries of a certified Cultural District, no sales tax will be charged on the sale of original, one-of-a-kind works of art that meet the definition set forth in the law, defined below. The LGA shall inform all artists, businesses, and dealers of original art, within the boundaries of the Cultural District, of the eligibility for tax-exempt status on their sales of original art.

## Program Requirements Beginning After Certification

### Business Inventory

The Cultural District shall create and maintain a comprehensive inventory of businesses within the Cultural District. The inventory shall include all active businesses that have occupational licenses and report revenue from sales of services and/or products. The first business inventory should be compiled as soon after certification as possible, and should be submitted within sixty (60) days of the date of certification as a Cultural District. Annual inventory updates shall be submitted on December 1 of each year, beginning in 2009.

The inventory is necessary so the Louisiana Department of Revenue (LDR) can identify and tag all income producing sources for the purpose of reporting to the



Department of Culture, Recreation and Tourism. The annual LDR reports will reflect the total revenue generated and total amount of eligible tax exemptions claimed in each Cultural District. The information will contribute to the biannual reports required by the Louisiana legislature. The inventory list shall include:

- Legal Name of the Business or individual
- Common Name, “doing business as” if different
- La. Business Identification number, or FEIN (optional)
- Type/description of business (Ex. Restaurant, salon, dry cleaner, gas station, gift shop, antique store, gallery, museum, business office, dance hall, printer, etc.)
- Address
- Name of Contact Person and Phone Number

Business Inventory Forms are provided by the OCD and are available online at [www.crt.state.la.us/culturaldistricts](http://www.crt.state.la.us/culturaldistricts)

### **Annual Reports**

By January 31 of each year beginning in 2010, the Cultural District shall prepare and submit an annual report on the impact of the Cultural District reflecting the activity of the prior calendar year and cumulative data reflecting activity since the date of the creation of the Cultural District. The annual report shall be submitted to the OCD at the address below:

Cultural Districts  
Annual Report for <insert name of Cultural District>  
PO Box 44247  
Baton Rouge, LA 70804

The report shall include the following information:

**A. Narrative (one page)**

1. List and describe Cultural District accomplishments for the past year (Information may included status of renovation and other capital projects; infrastructure improvements; marketing efforts; impact on tourism; crime rate, etc.
2. List and describe proposed activities for the upcoming calendar year.
3. List any additional local incentives offered to businesses and/or qualifying residing artists in the district.
4. List and describe any actual or perceived benefits attributable to certification as a Cultural District
5. List and/or describe the impact on property values.
6. Indicate the number or percent of vacant commercial and residential buildings; compare this to the vacancy before certification as a Cultural District.

**B. Supplemental Materials**

1. Promotional materials: brochures; web site notices; any marketing collateral
2. Publicity: newspaper, magazine, TV/radio; web postings

The information gathered from the annual reports will be used to monitor and evaluate the impact of the Cultural Districts program overall and for reporting to the legislature beginning in 2011 and every other year thereafter. The reports will also be used to monitor and evaluate the impact on individual Cultural Districts and communities for compliance with the Cultural Districts criteria. Successes and

challenges of the Cultural Districts program gleaned from the reports will inform program improvements and other initiatives.

If the Cultural District fails to submit the annual report by January 31, the OCD shall report such failure to the House Committee on Ways and Means, the Senate Committee on Revenue and Fiscal Affairs. The OCD may initiate action to revoke Cultural District certification for failure to submit an annual report.

Cultural Districts Annual Report Forms are provided by the OCD and are available online at [www.crt.state.la.us/culturaldistricts](http://www.crt.state.la.us/culturaldistricts)

## Tax Incentives

### State Historic Tax Credits Procedures

Once a Cultural District is certified by the OCD, eligibility to apply for state historic tax credits is expanded to owners of commercial and residential historic buildings within the boundaries of the Cultural District, as prescribed by the rules of the State Historic Tax Credit Program.

It is important to note that a separate application by each property owner who spends money to rehabilitate historic buildings must be made with the Division of Historic Preservation to determine eligibility for state historic tax credits. Property owners should contact the Division of Historic Preservation as soon as possible in the project planning phase to ensure adherence to program requirements. Any rehabilitation work completed prior to the OCD's approval of the Cultural District is at the owner's risk.

State Historic Tax Credit Application Forms are provided by the Division of Historic Preservation and are available online at <http://www.crt.state.la.us/hp/taxincentives.htm>

### Sales Tax Exemption Procedures

Effective on the first day of the month after the date of certification within the boundaries of a certified Cultural District, the sales of original, one-of-a-kind works of art, that meet the definition below, are exempt from state and local tax.

Vendors shall certify the authenticity of original works of art and document the tax-exempt sale of these certified works by using the Tax Exemption Certificates provided by the Louisiana Department of Revenue, available online at [www.crt.state.la.us/culturaldistricts](http://www.crt.state.la.us/culturaldistricts), and retain a copy, for purposes of audit. Vendors may provide the purchaser with a copy of the Tax Exemption Certificate certifying their purchase as an original, one-of-a-kind work of art.

Vendors should submit their monthly sales tax returns (R-1029) to the Louisiana Department of Revenue and to their local tax authority as usual. Check with the local tax authority to see if there are additional requirements. If an audit reveals that sales tax was not collected properly on a work of art, the vendor or purchaser shall remit the amount of the uncollected tax to the proper taxing authorities, along with any penalties or fees. This provision does not affect the assessment and collection procedures undertaken by the Louisiana Department of Revenue.

## Tax Exempt Art Defined

1. A work of art is tax exempt if it is sold within a Cultural District and it is:
  - a. Original;
  - b. One-of-kind, except as further defined in section 2 below;
  - c. Visual art and craft;
  - d. Conceived and made by hand of the artist or under his direction; and
  - e. Not intended for mass production, except for limited editions specified below.
2. Examples of eligible media and products include:
  - a. Visual arts and fine crafts, including but not limited to drawing, painting, sculpture, clay, ceramics, fiber, glass, leather, metal, paper, wood, installation art, light sculpture, wearable art, or mixed media; and
  - b. Limited, numbered editions (up to 100) of hand made prints - lithographs, photography, silk screen, intaglios, etchings, and graphic design.
3. Examples of ineligible media and products include:
  - a. Performing art;
  - b. Food products;
  - c. Live plants, such as bonsai trees, floral arrangements, wreaths, and garlands;
  - d. Music recordings; and
  - e. Reproductions of original works of art

### Original Art Advisory Opinion

Prior to the sale, vendors may seek advance advisory opinions from the OCD to determine whether a specific work of art meets the definition of a tax-exempt work of art. Vendors should provide a concise description of the work of art, artist, cost of work, date of creation, and other pertinent details including phone and contact information for reply, in writing to the address below for an advisory opinion.

Cultural Districts  
Original Art Advisory Opinion  
PO Box 44247  
Baton Rouge, LA 70804

After the sale and upon request of any taxing authority, the OCD may issue rulings on whether a specific work of art meets the definition of a tax-exempt work of art.

Vendors of original, one-of-a-kind works of art are encouraged to register with the Department of Revenue in order to receive regular communication from the Department of Revenue on rulings, guidelines, and advice regarding the implementation of this provision. Sign up for the Louisiana Department of Revenue electronic Policy Statement Subscription Service at

<http://www.revenue.louisiana.gov/sections/lawspolicies/psss.aspx>



## Procedure to Submit Boundary Changes After Certification

Following adequate locally required public notice and a period for public comment, the LGA may submit to the OCD a request to amend the boundaries of an established Cultural District.

Requests to change a Cultural District boundary shall include:

1. Identification of the changes from the current to proposed boundaries
2. A description of the zoning and/or use of the property that would be included or excluded under the proposed boundary change
3. The reasons for the proposed change
4. Documentation that the public was notified of the proposed boundary change and had an opportunity to respond in writing to support or oppose the change
5. All letters, statements, surveys or other indicia of support for the boundary change, including a resolution of support by the local governing entity
6. All letters, statements, surveys or other indicia of opposition to the proposed boundary change, to the extent such are known or should be known to the Applicant

If the OCD deems the request to amend the boundary is incomplete or requires additional information, the OCD shall notify the LGA through its designated contact, specifying the deficiencies and/or information required to complete the application. The Applicant shall remedy the deficiency as set forth in the How to Provide Information for an Incomplete LGA section above.

The OCD shall inform the LGA whether the proposed boundary change has been approved as proposed or returned without action.

Within thirty (30) days of the issuance of the decision by the OCD, the LGA may submit a request for administrative review to the OCD by following the procedure outlined in the Notice of Certification and Opportunity to Appeal Decision section above.

The effective date of the approved boundary change shall commence one year from the date of issuance the notice of final approval from the OCD.

### Termination by Applicant

Following adequate public notification and a period for public comment, an LGA may terminate the existence of an established Cultural District by resolution or ordinance.

At a minimum, the LGA shall publish notice of its intent to terminate the Cultural District in the local newspaper and shall take all necessary and reasonable steps to contact by mail all property owners, tenants, the OCD, and any other organization or individual who has requested to receive such notices.

The notice shall include:

1. Identification of the Cultural District to be terminated
2. The reasons for the proposed termination
3. The name and contact information for the individual to whom the public submitted comments to support or oppose the termination



4. The date, time, and location of a public hearing, if any
5. The deadline to receive public comment

The effective date of the termination shall be the date specified in the written notice, and shall be not less than one year from the date of the notice.

### **Termination by the State**

The Department may initiate procedures to revoke certification of a Cultural District under the following circumstances:

1. The LGA fails to submit the required reports and documentation set forth in the Reporting Requirements section above.
2. The LGA fails to submit the required reports and documentation set forth in the Active Vendor Inventory section above
3. The LGA fails to submit the required reports and documentation timely, accurately, or completely.
4. The mandatory criteria, goals, or objectives are no longer met.
5. A cost-benefit analysis conducted or approved by the Department reveals that the Cultural District is no longer in the public interest.

Following adequate public notification and a period for public comment, the Department may proceed with the revocation of certification of a cultural district as follows.

1. The Department shall provide the public notice of its intent to revoke certification of the Cultural District through advertisement in the local journal and through written notice by mail to the LGA through its designated contact.
2. The notice shall set forth the facts that warrant termination, the proposed date of termination, and the procedure by which a member of the public may submit comment, feedback, or opposition.
3. Any person who would be aggrieved by the proposed revocation shall have sixty (60) days to request reconsideration of the revocation, which request shall include documentation or other evidence that revocation is not warranted.
4. The Department shall issue its final decision no less than ninety (90) days following its initial notice of intent to revoke certification.

The effective date of the revocation shall be the date specified in the written notice of intent, and shall be not less than one year from the date of public notice.

### **For Additional Information:**

Please check the Cultural Districts website [www.crt.state.la.us/culturaldistricts](http://www.crt.state.la.us/culturaldistricts) or contact Gaye Hamilton, 225-342-8161, [ghamilton@crt.state.la.us](mailto:ghamilton@crt.state.la.us).

To contact the Division of Historic Preservation check the website or call 225-342-8160. <http://www.crt.state.la.us/hp/taxincentives.htm>

## ATTACHMENT A

### SAMPLE RESOLUTION/ORDINANCE

*(for the Local Governing Authority, such as a City Council, Parish Council or Parish Police Jury, should be tailored to fit the particular situation as facts and circumstances dictate.)*

Resolution (or Ordinance) No. \_\_\_\_\_

A Resolution (or Ordinance) in support of an application for the creation of the \_\_\_\_\_ (proposed name of district) Cultural District

WHEREAS, Act 298 of the 2007 Regular Session of the Louisiana Legislature authorizes Local Governing Authorities to create Cultural Districts as a mechanism for community revitalization through the creation of hubs of cultural activity; and

WHEREAS, the Louisiana Department of Culture, Recreation and Tourism, Office of Cultural Development is authorized to develop standard criteria for cultural districts and to determine whether or not a proposed Cultural District meets those criteria; and

WHEREAS, the Louisiana Department of Culture, Recreation and Tourism, Office of Cultural Development has promulgated administrative rules which set forth the procedure for Local Governing Authorities to submit applications to designate and certify a specified geographic area as a Cultural District; and

WHEREAS, the geographic area within the City of \_\_\_\_\_, Parish of \_\_\_\_\_, may meet the criteria for the creation of a Cultural District which area is generally comprised of the territory within the following boundaries

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_;

WHEREAS, within the boundaries of a state-certified Cultural District, several tax incentives may be available including (1) a sales tax exemption on the sale of certain original works of art, (2) individual income tax credits for eligible expenses incurred during the rehabilitation of certain owner-occupied residential or owner-occupied mixed use structures, and (3) income and corporate franchise tax credits for eligible expenses incurred during the rehabilitation of certain historic structures; and

WHEREAS, only a Local Governing Authority is authorized to submit an application for the designation and certification of a Cultural District; and

WHEREAS, a "Local Governing Authority" is defined by LAC 25:I§1101 as "the governing authority of the parish in which the Cultural District is located unless the district is located in a municipality, in which case "Local Governing Authority" shall mean the governing authority of the municipality. If the district is located partly in a municipality, "Local Governing Authority" shall mean the governing authority of the parish and the governing authority of the municipality"; and

WHEREAS, the \_\_\_\_\_ (name of the proposed cultural district) is located entirely within the municipality of \_\_\_\_\_ (or is located outside of any municipality and is located completely within the parish of \_\_\_\_\_) and therefore the \_\_\_\_\_ (name of Local Governing Authority) would be the proper entity to submit an application for the certification and designation of the above described geographic area as a Cultural District.

NOW THEREFORE, be it resolved that the \_\_\_\_\_ (name of Local Governing Authority) does hereby:

1. Support and endorse the submission of an application to the Louisiana Department of Culture, Recreation and Tourism, Office of Cultural Development to designate the \_\_\_\_\_ (name of proposed cultural district) as a state-certified Cultural District; and
2. Delegate its authority to submit said application and all supporting documents, reports, and other forms required for the creation, administration, and reporting to \_\_\_\_\_ (name of individual or organization with delegated authority to perform such functions on behalf of the Local Governing Authority, e.g., an individual contractor, a private volunteer, a civic organization, etc.) subject to the following limitations and restrictions:  
\_\_\_\_\_  
(if any)
3. Direct all city (or parish) employees to support and cooperate with efforts to compile all necessary information and data required for the application and all subsequent reporting necessary for the administration of the Cultural District
4. Request all affected citizens and businesses to support and promote activities consistent with the purposes of the Cultural District
5. Authorize the Mayor (or Parish President, etc.) to sign any and all documents required for the creation and administration of the \_\_\_\_\_ (name of proposed cultural district) subject to the following limitations and restrictions:  
\_\_\_\_\_  
(if any)

ADOPTED ON THIS \_\_\_\_\_ Day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
Name, Secretary and/or Chairman